

RIELLO CLEANING MACHINES S.p.A.

WHISTLEBLOWING POLICY

Introduction

The European Union, with Directive 2019/1937, has renewed the legislation concerning the protection of persons who report breaches of Union law, in order to create a minimum standard for the protection of whistleblowers' rights in all Member States. Italy implemented the European Directive with Legislative Decree. 10 March 2023 no. 24 (hereinafter the 'Decree'). With the adoption of this Policy, the company Riello Cleaning Machines S.p.A. (hereinafter, the 'Company') intended to comply with the aforesaid regulatory prescriptions, as well as with the guidelines provided in this regard by ANAC.

The objective pursued is to provide the whistleblower, i.e. the person who discloses breaches, with clear operational indications on the subject, content, recipients and transmission modalities of reports.

The whistleblowing procedure ensures the confidentiality of the identity of the whistleblower from the moment of receipt and in any contact afterwards. Pursuant to art. 5, co. 1(e) of the Decree, this policy therefore provides information on the channels, procedures and prerequisites for making internal and external reports.

1. Whistleblowers

Reports may be disclosed by the following individuals:

- a) employees, including workers who perform:
 - part-time, intermittent, fixed-term, supply, apprenticeship and ancillary work (the employment relationship of which is governed by Legislative Decree No. 81/2015);
 - occasional services (pursuant to Art. 54-bis of Decree-Law no. 50/2017, conv. by Law No. 96/2017);
- b) self-employed workers
 - with a work contract (Art. 2222 C.C.);
 - with a collaborative relationship (as referred to in Art. 409 c.p.c.), such as agency, sales representation and other collaborative relationships resulting in the performance

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C.C.I.A.A. VR 453143
N. Iscr. Registro AEE: IT08020000002074
Cod. Fisc. e Part. IVA: 03976160287

Tel: +39 0382 848811
PEC: riellocm@pec.it
Mail: info@riellocm.com
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- of continuous and coordinated work, mainly of a personal nature, even if not of a subordinate nature;
- with a collaboration relationship that takes the form of exclusively personal, continuous work, the manner of which is organised by the principal;

- c) collaborators who work for entities that supply goods or services or perform works for the Company;
- d) freelancers and consultants working for the Company;
- e) volunteers and paid and unpaid trainees working for the Company;
- f) the shareholder and persons with administrative, management, control, supervisory or representative functions, even where such functions are exercised on a de facto basis at the Company (e.g. members of the Board of Directors or the Supervisory Board).

The protection of whistleblowers (Art. 7 of this Policy) also applies if the report, complaint to the judicial or accounting authorities or public disclosure of information occurs in the following cases:

- a) when the legal relationship described above has not yet begun, if information on breaches has been acquired during the recruiting process or at other pre-contractual stages;
- b) during the probationary period;
- c) after the termination of the legal relationship if the information on breaches was acquired in the course of that relationship.

2. Subject of the report and excluded reports

The following reports can be made as indicated in the table below:

<i>Number of employees</i>	<i>With Organisational and Management Model Legislative Decree no. 231/01</i>	<i>Subject of the report</i>
with 50 or more	No	<ul style="list-style-type: none">- European and national offences (see points a) and b) below) <p>(Art. 3, co. 2(a), Legislative Decree No. 24/2023)</p>

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More specifically, the breaches listed in the table above may concern:

(a) breaches of national or European provisions consisting of offences in the following areas: public procurement; services, products and financial markets and prevention of money laundering and terrorist financing; product safety and conformity; transport safety; environmental protection; radiation protection and nuclear safety; food and feed safety and animal health and welfare; public health; consumer protection; privacy and personal data protection and security of networks and information systems;

(b) breaches of European provisions consisting of: (i) acts or omissions detrimental to the Union's financial interests; (ii) acts and omissions relating to the internal market; (iii) acts and behaviour that frustrate the object or purpose of the provisions of Union acts in the areas referred to above;

(c) unlawful conduct relevant under Leg. Dec. 231/2001 or breaches of organisational and management models.

3. Reporting channels: internal, external, public disclosure

The Company has set up an internal reporting channel that guarantees the confidentiality of the identity of the whistleblower, the person involved and the person mentioned in the report, as well as the content of the report and the relevant documentation.

Remember that *whistleblowing* must first and foremost be reported using the internal channel.

Reporting through the external channel, established and managed by ANAC¹, can only be done under certain conditions² and, public disclosure under even stricter conditions³, without prejudice to the possibility of reporting to the judicial authorities.

¹ <https://www.anticorruzione.it/-/whistleblowing>

² Whistleblowers may use the **external channel (ANAC)** when:

- there is no compulsory activation of the internal reporting channel within the work context, or this channel, even if compulsory, is not active or, even if activated, does not comply with that required by law;
- the whistleblower has already made an internal report and it was not followed up;
- the whistleblower has reasonable grounds to believe that, if he or she were to make an internal report, the report would not be effectively followed up or that the report might lead to a risk of retaliation;
- the whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest.

³ Whistleblowers may directly make a **public disclosure** when:

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4. Content and submission of reports

Whistleblowing may be **reported** if the following conditions are met:

- when there is information, including well-founded suspicions, concerning breaches committed or likely to be committed of national or European Union law that affect the public interest or the integrity of the Company, as well as concerning conduct aimed at concealing such breaches
- and
- such information is learnt, or suspicions have arisen, in the context of work.

Reports exclusively regarding the following cannot be taken into consideration:

- objections, claims or demands linked to an interest of a personal nature of the whistleblower;
- individual employment or collaboration relationships of the whistleblower with the Company, or with hierarchically superior figures;
- aspects of the reported person's private life, without any direct or indirect connection with the business and/or professional activity.

Moreover, the following reports are not allowed:

- specious, defamatory, slanderous or aimed solely at harming the reported person;
- concerning breaches that the whistleblower knows to be unfounded.

Content of the report

-
- the whistleblower has previously made an internal and an external report, or has made an external report directly and no response has been received within the prescribed time limits on the measures envisaged or taken to follow up the reports;
 - the whistleblower has reasonable grounds to believe that the breach may constitute an imminent or obvious danger to the public interest;
 - the whistleblower has reasonable grounds to believe that the external report may involve a risk of retaliation or may not be effectively followed up due to the specific circumstances of the case, such as where evidence may be concealed or destroyed, or where there is a well-founded fear that the recipient of the report may be colluding with or involved in the perpetrator of the breach.

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The report, under penalty of **inadmissibility**, must contain:

1. the **identification data** of the person as well as an address to which subsequent updates can be sent; unless the whistleblower decides to make use of anonymity;
2. the **clear, complete and detailed description of the facts** reported;
3. the **circumstances of time and place** in which the reported fact occurred and, therefore, a description of the facts that are the subject of the report, specifying the details of the circumstantial information and, where present, also the manner in which the facts that are the subject of the report came to light;
4. the **particulars** or other elements that make it possible to identify the person(s) held responsible for the facts reported;
5. an indication of **any other persons** who may provide information on the facts being reported;
6. an indication of **any documents** that may confirm the validity of these facts;
7. **any other information** that may provide useful feedback on the existence of the reported facts.
8. in the case of the use of the analogue channel (*see below*), the **express declaration of wishing to benefit from the whistleblowing protections**, e.g. by inserting the words 'reserved for the report manager'.

Reporting methods

Whistleblowing reports can be made as follows⁴:



by calling the following number: **+39 334.9998849 (Dr Zadra Alessandro)**



at the request of the whistleblower through a direct meeting with Dr. Zadra Alessandro

⁴ In this respect, also in the light of the ANAC LGs, it is clarified that the choice of the method through which the report is to be made, whether written or oral, is a matter for the whistleblower. For the company, on the other hand, it is **mandatory to set up both the written channel - analogue and/or computerised - and the oral channel**, both having to be made available to the whistleblower.

Thus, the alternative only concerns the written form: the company may decide whether to use an online platform or opt for paper mail.

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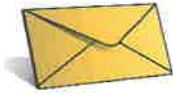
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by registered mail⁵ inserting the report in two sealed envelopes, including, in the first one, the identification data of the whistleblower, together with an identity document; in the second one, the subject of the report; both envelopes must then be inserted in a third envelope marked "reserved for the report manager" on the outside and addressed to: Dr. Zadra Alessandro C/O Riello Cleaning Machines SPA, via Circonvallazione n.5, 27020 Dorno (PV).

Anonymous reports⁶

The Company reserves the right to consider anonymous reports, with a view to launching in-depth investigations to ascertain what has been reported, only if they present precise, concordant and adequately substantiated information. In any case, the measures to protect the whistleblower only apply if the whistleblower is subsequently identified and retaliated against⁷.

Transmission of reports

Whistleblowing reports should be sent to: Dr. Zadra Alessandro C/O Riello Cleaning Machines S.p.A., via Circonvallazione n.5, 27020 Dorno (PV), in accordance with the reporting channel adopted.

In case of prolonged absence of the receiver/manager of the report, Dr Anghilante Monica, tel +39 0382848848, is indicated as his/her substitute. Moreover, reports should also be addressed to the latter in cases where the report manager has a conflict of interest within the meaning of point 6 of this policy.

Finally, it should be noted that the receipt of reports is suspended during the Company's closing period.

⁵ According to ANAC, neither certified or ordinary e-mail are considered suitable methods.

⁶ The company may choose whether or not to take anonymous reports into account. According to ANAC, *'anonymous reports, where substantiated, are equated by ANAC with ordinary reports and treated accordingly in accordance with the provisions of the Supervisory Regulations. Public and private sector entities treat anonymous reports received through internal channels in the same way as ordinary reports, where they are to be dealt with. In such cases, therefore, anonymous reports will be handled according to the criteria laid down in the respective regulations for ordinary reports'*.

⁷ Art. 16(4) of Legislative Decree No. 24/2023.

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5. Report management

This procedure regulates the process of receiving, analysing and processing reports of unlawful conduct of which the whistleblower has become aware in the context of his/her work. Within the framework of the management of the internal reporting channel, the report manager (hereinafter also referred to as the 'manager' or 'receiver') operates in the following ways:

Receipt of report

In the event that the report has been mistakenly transmitted/received to/from a person not appointed to receive it, and it is clear that it is a whistleblowing report, it shall be the latter's obligation to promptly acknowledge receipt thereof to the report manager, in any event within 7 (seven) days of such receipt, simultaneously notifying the whistleblower, without prejudice to all confidentiality obligations provided for by this policy also for the same (and his/her consequent liability in the event of breach thereof).

The receiver shall issue the whistleblower with an acknowledgement of receipt within **seven days** of the date of receipt. The notice will be sent to the address indicated by the whistleblower and, if not indicated, the report will be filed.

Anonymous reports are recorded and documentation is kept.

The Company will file the reports received by ordinary mail through appropriate means that guarantee confidentiality.

Reports made orally - in the forms indicated in this Policy - with the consent of the whistleblower, shall be documented by the report manager by means of a report.

In the case of a face-to-face meeting with the whistleblower, minutes of the meeting will be drawn up and signed by both the manager and the whistleblower, a copy of which will be provided to the latter.

Relations with the whistleblower and additions to the report

The receiver maintains contact with the whistleblower and may request additions if necessary.

In the case of minutes drawn up following a meeting with the whistleblower, the latter may verify, rectify and confirm the minutes of the meeting by signing them.

Examination of the report

The receiver follows up on the reports received, assessing the existence of the whistleblower's legitimacy and that the report falls within the scope of the rule; this is followed by an assessment of the circumstances of time and place in which the event occurred.

At the outcome of the preliminary assessment:

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- if the prerequisites are not met, the report is **closed**, stating the reasons;
- if the prerequisites are met, the **investigation** is initiated.

Investigation

The receiver guarantees the proper conduction of the investigation through:

- the collection of documents and information;
- the involvement of external parties (where the technical assistance of third-party professionals is required) or other corporate functions, which are obliged to cooperate with the report manager;
- the hearing of any other internal/external parties, where necessary.

The preliminary investigation is carried out in accordance with the following principles:

- the necessary measures are taken to prevent the identification of the whistleblower and the persons involved;
- audits are conducted by persons with the necessary training and activities are tracked and archived correctly;
- all those involved in the evaluation maintain the confidentiality of the information received, unless otherwise provided for by law;
- checks are carried out by ensuring that appropriate measures are taken for the collection, use, disclosure and storage of personal information and by ensuring that the needs of the investigation are weighed against the need to protect privacy;
- appropriate measures are ensured to manage possible conflicts of interest if the report concerns the recipient.

Feedback to the whistleblower

Within three months from the date of the acknowledgement of receipt or, in the absence of such an acknowledgement, within three months from the expiry of the seven-day time limit from the submission of the report, the receiver shall provide feedback on the report, alternatively notifying:

- **closure**, giving reasons for the decision, or
- the **merits** of the report and sending it to the competent internal bodies for follow-up, or

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- the activity carried out and still to be carried out (in the case of reports involving a more time-consuming assessment process) and any measures taken (measures taken or referral to the competent authority).

6. Conflict of interest

If the report manager has a conflict of interest, e.g. as reported subject or whistleblower, the report will be handled by Dr Anghilante Monica.

7. Protection of the whistleblower and his/her responsibility

Whistleblowers may not suffer any form of retaliation. Indeed, the law envisages that whistleblowers may not be sanctioned, demoted, dismissed, transferred or subjected to any other organisational measure that ends up having, directly or indirectly, negative effects on their working conditions, or discriminatory or retaliatory effects against them.

A person's reasons for reporting or publicly disclosing are irrelevant to his or her protection.

In the context of judicial or administrative proceedings, or even out-of-court proceedings concerning the establishment of prohibited conduct against whistleblowers, it is presumed that such conduct occurred as a result of the whistleblowing, public disclosure or complaint to the judicial or accounting authorities. The burden of proving that such conduct towards whistleblowers is motivated by reasons unrelated to the reporting, public disclosure or whistleblowing remains with the person who has engaged in it.

Moreover, the alleged discriminatory or retaliatory measures suffered must be reported to ANAC, which alone is entrusted with the task of ascertaining whether the retaliatory measure is consequent to the report of wrongdoing and applying, in the absence of proof by the Company that the measure taken is unrelated to the report, an administrative fine.

Processing of personal data. Confidentiality

Any processing of personal data will be carried out in accordance with Regulation (EU) 2016/679, Legislative Decree No. 196 of 30 June 2003 and Articles 13 and 14 of the Decree; furthermore, failure to comply with confidentiality obligations may result in disciplinary liability, without prejudice to any further liability provided for by law.

The advisory notice on the processing of personal data following a whistleblowing report is available as an annex to the Policy on the website <https://www.riellocleaningmachines.com> and published on the internal communication platform.

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Internal and external reports and related documentation are kept for as long as necessary to process the report and in any case no longer than 5 years from the date of the communication of the final outcome of the reporting procedure, in compliance with the obligations of confidentiality and protection of personal data.

Responsibility of the whistleblower

The Company guarantees the whistleblower the right to be informed (within a reasonable period of time) of any reports involving him/her, guaranteeing the right of defence where disciplinary measures are initiated against him/her.

This procedure is also without prejudice to the criminal and disciplinary liability of the whistleblower in the event of a slanderous or defamatory report under the Criminal Code and Art. 2043 of the Civil Code.

Any abuse of the whistleblowing reporting procedure, such as reports that are manifestly unfounded and/or made for the sole purpose of harming the reported person or other persons, and any other hypothesis of improper use or intentional exploitation of the procedure, shall also give rise to liability in disciplinary and other competent fora.

8. Entry into force and amendments

The first edition of the policy came into force on 17/12/2023

The Company will provide the necessary publicity and give a copy of the policy to each employee.

All employees may propose, when deemed necessary, reasoned additions to this policy; proposals will be examined by the Company's General Management.

However, this policy is subject to periodic revision.

Revised on 11/07/2025 following the change of company name.

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Dorno, 11/07/2025

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